

# EXHIBIT B

# Hays Financial Consulting, LLC

3343 Peachtree Road, NE  
East Tower, Suite 200  
Atlanta, GA 3032

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SEC v. Global Finance et al.  
c/o S. Gregory Hays, Receiver  
3343 Peachtree Road, NE  
Ste 200  
Atlanta GA 30326

## Accountants and Financial Consultants to the Receiver

For the Period from 5/1/2008 to 5/31/2008

June 18, 2008

### Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
K. Shelby Bao	23.60	3,540.00
	150.00/hr	
M. Lindsay Dukes	0.20	15.00
	75.00/hr	
Scott S. Askue, CIRA	29.30	7,032.00
	240.00/hr	
Shuwanda Y. Sloane, CFE	3.00	360.00
	120.00/hr	
<b>For professional services rendered</b>	<b>56.10</b>	<b>\$10,947.00</b>

### Additional Charges :

Fax	1.50
Pacer Charges	4.88
Postage	0.41
<b>Total costs</b>	<b>\$6.79</b>

**Total amount of this bill**

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**\$10,953.79**

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## Accountants and Financial Consultants to the Receiver For the Period from 5/1/2008 to 5/31/2008

June 18, 2008

### Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
5/1/2008	SYS Telephone calls to and from Bank of America and Wells Fargo regarding requested banking documents per issued subpoenas and prepared additional listing and forwarded to same as requested.	0.30 120.00/hr	36.00
	SSA Telephone call from Anne Rogers regarding Platinum Investments transactions. Reviewed for information regarding same.	0.80 240.00/hr	192.00
5/2/2008	SYS Telephone calls to and from Wells Fargo and JP Morgan Chase banks regarding the request for banking documents per issued subpoenas. Prepared listing of documents to be requested and forwarded same as necessary.	0.50 120.00/hr	60.00
	SYS Continued to request banking documents from various banks as needed for funds tracing process.	0.50 120.00/hr	60.00
5/13/2008	SSA Reviewed and edited fee invoice for April 2008.	0.60 240.00/hr	144.00
	MLD Drafted an email to website designer regarding posting case documents on Receiver's website.	0.20 75.00/hr	15.00
	SSA Telephone call from Bill Arnold regarding [REDACTED] Drafted email to Mr. Arnold regarding [REDACTED] Discussed subpoenaed bank records with Shuwanda Sloane.	0.80 240.00/hr	192.00
5/14/2008	KSB Prepared final bill for the Receiver for April 2008.	0.20 150.00/hr	30.00
	SYS Reviewed email from Nicole Chupp regarding [REDACTED] and followed up with same as necessary.	0.20 120.00/hr	24.00
5/15/2008	KSB Prepared final bill for HFC for April 2008.	0.20 150.00/hr	30.00
	SSA Reviewed bank records received in response to subpoena. Met with Shelby Bao regarding same. Prepared report of additional documents expected.	0.50 240.00/hr	120.00
	SYS Telephone calls to and from Shirley Prisco of Wells Fargo regarding requested banking documents and followed up with Nicole Chupp of Troutman Sanders as necessary	0.40 120.00/hr	48.00

		<u>Hrs/Rate</u>	<u>Amount</u>
5/15/2008	KSB Reviewed bank statements and documents provided by banks in response to request for banking information. Updated funds tracing database with information from same.	2.60 150.00/hr	390.00
5/16/2008	KSB Continued reviewing bank statements and documents provided by banks in response to request for banking information. Updated funds tracing database with information from same.	2.60 150.00/hr	390.00
	SSA Addressed issues with banking transactions and recording of same.	0.20 240.00/hr	48.00
	KSB Continued reviewing bank statements and documents provided by banks in response to request for banking information. Updated funds tracing database with information from same.	2.70 150.00/hr	405.00
	SSA Researched for information relating to HOPR, transactions with and loan to same.	2.30 240.00/hr	552.00
	SSA Prepared report of bank records subpoenaed to compare to records received.	0.30 240.00/hr	72.00
5/19/2008	KSB Reviewed bank statements and documents provided by banks in response to request for banking information. Updated funds tracing database with information from same.	3.00 150.00/hr	450.00
	KSB Continued to review bank statements and documents provided by banks in response to request for banking information. Updated funds tracing database with information from same.	2.30 150.00/hr	345.00
	SSA Research regarding HOPR and Dippolito involvement and transactions. Prepared reports of same.	1.80 240.00/hr	432.00
5/20/2008	KSB Continued reviewing bank statements and documents provided by banks in response to request for banking information. Updated funds tracing database with information from same.	2.00 150.00/hr	300.00
	SSA Reviewed transactions for April 2008 and verified to ledger and bank statements.	0.30 240.00/hr	72.00
	SSA Reviewed email from Lance Alford regarding [REDACTED] [REDACTED] Researched for information relating to Hillsboro Financial. Drafted email to Lance Alford regarding [REDACTED] Telephone call from Bill Arnold regarding [REDACTED]	1.00 240.00/hr	240.00
	KSB Reviewed bank statements and documents provided by banks in response to request for banking information. Updated funds tracing database with information from same.	3.00 150.00/hr	450.00
5/21/2008	SSA Telephone call from Ann Rogers of public defender's office. Prepared documents requested by same. Drafted email to David Dantzler regarding [REDACTED]	2.50 240.00/hr	600.00
5/22/2008	SSA Reviewed subpoenaed documents from JP Morgan.	0.30 240.00/hr	72.00
5/23/2008	SYS Telephone call to and from attorney Rich Levin regarding his clients Swarovski and Piedra and their investment with Level Par.	0.20 120.00/hr	24.00
5/27/2008	SSA Researched for information relating to payments to HOPR and HOPR's involvement.	2.70 240.00/hr	648.00
	SSA Updated funds flow and transaction details with additional information. Prepared various reports of same.	2.80 240.00/hr	672.00
	SSA Reviewed write up of Southomes transactions.	0.30 240.00/hr	72.00

			<u>Hrs/Rate</u>	<u>Amount</u>
5/28/2008	SYS	Reviewed banking documents forwarded per issued subpoenas and followed up with various financial institutions as necessary.	0.50 120.00/hr	60.00
	SSA	Reviewed transactions with William Dippolito. Prepared chart of payments to same. Reviewed documents regarding same.	2.70 240.00/hr	648.00
	SSA	Updated funds tracing database with additional transaction details from Wells Fargo. Updated request for additional transaction details.	1.00 240.00/hr	240.00
	SSA	Reviewed fee application. Drafted email to Bill Arnold regarding [REDACTED]	0.30 240.00/hr	72.00
5/29/2008	KSB	Reviewed and reconciled investor claims. Updated investor database with information from same. Discussed issues with Scott Askue regarding same.	2.00 150.00/hr	300.00
	SSA	Reviewed available bank records and information available in database. Updated report of same. Coded additional transaction information for reporting. Investigated payments to select individuals and companies.	2.20 240.00/hr	528.00
5/30/2008	KSB	Reviewed and reconciled investor claims. Updated investor database with information from same. Discussed issues with Scott Askue regarding same.	3.00 150.00/hr	450.00
	SSA	Reviewed Southomes bank records received for transactions of interest.	1.70 240.00/hr	408.00
	SSA	Researched for information on Southomes and related parties.	2.70 240.00/hr	648.00
	SSA	Continued research for information on Southomes and related parties. Drafted summary of findings and course of action.	1.30 240.00/hr	312.00
	SSA	Reviewed email from Nicole Crupp regarding [REDACTED]	0.20 240.00/hr	48.00
	SYS	Telephone call to and from Shirley Priscon of Wells Fargo regarding requested banking documents and followed up with Nicole Chupp of Troutman Sanders regarding [REDACTED]	0.40 120.00/hr	48.00
<b>For professional services rendered</b>			<b>56.10</b>	<b>\$10,947.00</b>
Additional Charges :				
5/2/2008	Pacer on-line charges for period ended 3/31/08			4.88
5/31/2008	Fax charges for May 2008.			1.50
	Postage costs for May 2008.			0.41
<b>Total costs</b>				<b>\$6.79</b>
<b>Total amount of this bill</b>				<b>\$10,953.79</b>

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## Accountants and Financial Consultants to the Receiver For the Period from 6/1/2008 to 6/30/2008

July 09, 2008

### Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
J. Colt Conner, CFE	1.00	100.00
	100.00/hr	
K. Shelby Bao	1.40	210.00
	150.00/hr	
Scott S. Askue, CIRA	11.40	2,736.00
	240.00/hr	
Shuwanda Y. Sloane, CFE	2.20	264.00
	120.00/hr	
<b>For professional services rendered</b>	<b>16.00</b>	<b>\$3,310.00</b>

### Additional Charges :

Copying Cost	6.75
Lexis	20.46
Miscellaneous	60.00
Postage	0.42
<b>Total costs</b>	<b>\$87.63</b>

<b>Total amount of this bill</b>	<b>\$3,397.63</b>
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## Accountants and Financial Consultants to the Receiver

For the Period from 6/1/2008 to 6/30/2008

July 09, 2008

### Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
6/3/2008	SSA	Reviewed bank records received to date. Updated spreadsheet of additional information needed.	1.10 240.00/hr	264.00
	SYS	Reviewed listing of requested banking documents and forwarded same to various banks as necessary.	0.50 120.00/hr	60.00
	SSA	Drafted email to Harrilee Cheshire regarding [REDACTED]	0.60	144.00
		[REDACTED] Drafted email to Lance Alford regarding [REDACTED] Reviewed follow up emails on same.	240.00/hr	
6/4/2008	SYS	Reviewed listing of banking documents to be requested and forwarded same to subpoena processing departments for Wells Fargo and Washington Mutual and discussed [REDACTED] with Scott Askue and Nicole Chupp.	0.70 120.00/hr	84.00
	SSA	Reviewed funds tracing database. Researched for and updated missing transaction information. Prepared reports of additional transaction information to subpoena.	2.50 240.00/hr	600.00
6/5/2008	SSA	Prepared transaction classification summary report. Updated coding as necessary.	2.70 240.00/hr	648.00
	SSA	Prepared and compared Sterling Meridian investor report to funds tracing database to determine if all investors have been contacted.	0.80 240.00/hr	192.00
6/10/2008	SSA	Reviewed transaction involving Nevada Sentry. Drafted email to Harrilee Cheshire regarding [REDACTED]	0.50 240.00/hr	120.00
	SYS	Telephone call from investors inquiring about the status of the investigation and followed up with same as necessary.	0.20 120.00/hr	24.00
6/11/2008	SYS	Reviewed email from Harrilee Cheshire regarding [REDACTED] and [REDACTED] and followed up with [REDACTED] as necessary and discussed [REDACTED] with Scott Askue.	0.40 120.00/hr	48.00
6/13/2008	SSA	Updated case management list. Drafted emails to Bill Arnold and Harrilee Cheshire regarding [REDACTED]	0.60 240.00/hr	144.00
	SSA	Drafted email to Bill Arnold regarding [REDACTED]	0.10 240.00/hr	24.00
	KSB	Reviewed and reconciled investor claims. Updated investor database with information from same. Discussed issues with Scott Askue regarding same.	1.00 150.00/hr	150.00
6/17/2008	SSA	Reviewed invoice for May and finalized invoice.	0.70 240.00/hr	168.00

		<u>Hrs/Rate</u>	<u>Amount</u>
6/18/2008	SSA Reviewed Troutman Sanders invoice for May.	0.20	48.00
		240.00/hr	
	KSB Prepared final bills for HFC and Receiver for May 2008.	0.40	60.00
		150.00/hr	
	SYS Telephone calls to several banks to follow up on requested banking documents per issued subpoenas.	0.40	48.00
		120.00/hr	
6/19/2008	SSA Drafted email to Bill Arnold regarding [REDACTED]	0.10	24.00
		240.00/hr	
	SSA Reviewed email from Bill Arnold regarding [REDACTED]	0.50	120.00
	[REDACTED] Researched same and drafted email to Mr. Arnold regarding [REDACTED]	240.00/hr	
6/20/2008	SSA Drafted email to Bill Arnold regarding [REDACTED]	0.20	48.00
		240.00/hr	
6/23/2008	JCC Reviewed claims administration process with Scott Askue.	0.20	20.00
		100.00/hr	
	JCC Reviewed claims and updated claims database accordingly.	0.80	80.00
		100.00/hr	
6/24/2008	SSA Reviewed complaint against Charles Davis relating to NJ property. Drafted email to Bill Arnold regarding [REDACTED]	0.30	72.00
		240.00/hr	
6/30/2008	SSA Telephone call from Bill Arnold regarding [REDACTED]	0.30	72.00
	[REDACTED] Drafted emails regarding same.	240.00/hr	
	SSA Reviewed email from and drafted email to Lance Alford regarding [REDACTED]	0.20	48.00
		240.00/hr	
<b>For professional services rendered</b>		<b>16.00</b>	<b>\$3,310.00</b>
Additional Charges :			
6/11/2008	Lexis Nexis for period ending 5/31/08		20.46
6/24/2008	Copying cost - GSCCCA for period ended 5/31/08		2.25
6/30/2008	Postage cost for June 2008.		0.42
	Website maintenance 4/17/08 - 6/25/08		60.00
	Copying cost for June 2008.		4.50
<b>Total costs</b>			<b>\$87.63</b>
<b>Total amount of this bill</b>			<b>\$3,397.63</b>



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**Atlanta GA 30326**

## **Receiver**

**For the Period from 7/1/2008 to 7/31/2008**

August 11, 2008

### **Professional Services**

	<u><b>Hrs/Rate</b></u>	<u><b>Amount</b></u>
S. Gregory Hays, CTP, CIRA	6.90	2,415.00
	<u>350.00/hr</u>	
<b>For professional services rendered</b>	<b>6.90</b>	<b>\$2,415.00</b>

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**Receiver**

**For the Period from 7/1/2008 to 7/31/2008**

August 11, 2008

**Professional Services**

	<u><b>Hours</b></u>	<u><b>Amount</b></u>
Accounting	0.40	140.00
Case Administration	0.70	245.00
Fee / Employment Applications	0.50	175.00
Litigation Consulting	5.30	1,855.00
<b>For professional services rendered</b>	<b>6.90</b>	<b>\$2,415.00</b>

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### Receiver

For the Period from 7/1/2008 to 7/31/2008

August 11, 2008

### Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
<b><u>Accounting</u></b>				
7/3/2008	SGH	Reviewed bank account transactions and bank reconciliations.	0.40 350.00/hr	140.00
	Subtotal		0.40	140.00
<b><u>Case Administration</u></b>				
7/22/2008	SGH	Reviewed and responded to emails from Clark Will regarding pending matters.	0.20 350.00/hr	70.00
7/25/2008	SGH	Reviewed and signed monthly bank reconciliation.	0.30 350.00/hr	105.00
	SGH	Reviewed investment of funds of estate.	0.20 350.00/hr	70.00
	SGH	Reviewed and responded to emails from counsel.	0.20 350.00/hr	70.00
	Subtotal		0.70	245.00
<b><u>Fee / Employment Applications</u></b>				
7/9/2008	SGH	Reviewed May invoices and approved.	0.20 350.00/hr	70.00
7/21/2008	SGH	Reviewed order and signed checks to pay for April fees.	0.30 350.00/hr	105.00
	Subtotal		0.50	175.00
<b><u>Litigation Consulting</u></b>				
7/3/2008	SGH	Telephone calls from and to Tim Rank. Telephone call to Mark King. Discussed issues with Scott Askue. Reviewed and responded to emails from Tim Rank.	0.40 350.00/hr	140.00
7/7/2008	SGH	Reviewed the \$45,000 legal bill from Quilling, Selander for June. Telephone call to Clark Will regarding status of case and pending recoveries including Mark Maine and possible recovery in that case.	0.50 350.00/hr	175.00
7/9/2008	SGH	Reviewed email from Clark Will regarding [REDACTED]. [REDACTED]. Reviewed information regarding Midkiff trial.	0.40 350.00/hr	140.00
7/10/2008	SGH	Reviewed proposed settlement agreement for \$500,000 with Element Payment Systems. Drafted email to Scott Askue and Bill Arnold regarding [REDACTED]. [REDACTED].	0.80 350.00/hr	280.00

		<u>Hrs/Rate</u>	<u>Amount</u>
7/15/2008	SGH	Reviewed and edited the Element Payment Systems settlement agreement.	0.40 350.00/hr 140.00
7/21/2008	SGH	Reviewed correspondence from Clark Will regarding [REDACTED]. Reviewed settlement offer and drafted email regarding same. Drafted email to Scott Askue and David Dantzler.	0.60 350.00/hr 210.00
7/22/2008	SGH	Reviewed and responded to emails from Tim Rank regarding subpoena. Researched information. Reviewed and responded to emails from Scott Askue, David Dantzler and Tim Rank. Reviewed reports, emails and press releases and drafted numerous emails to Tim Rank regarding the ongoing Midkiff trial.	2.00 350.00/hr 700.00
7/23/2008	SGH	Reviewed and responded to emails from Clark Will.	0.20 350.00/hr 70.00
Subtotal			5.30 1,855.00
For professional services rendered			6.90 \$2,415.00